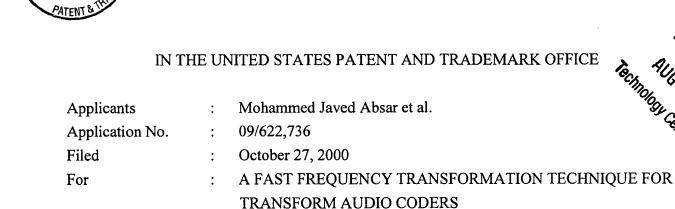
EXPRESS MAIL NO. EL755 PATENT Technology Center 2600



Art Unit 2641 • Docket No. 851663.413USPC : Date July 27, 2001 :

Commissioner for Patents Washington, DC 20231

PRELIMINARY AMENDMENT

Commissioner for Patents:

Prior to examination on the merits, please amend the above-identified application as follows:

In the Claims:

Please amend claims 3-10, 12-17, 19-24, 26 and 27 to read as follows:

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3. (Amended) A method for coding audio data as claimed in claim 1, wherein the first trigonometric function factor for each audio sample is a function of the audio

sample sequence position and the number of samples in the sequence.

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